


City of Alexandria, Virginia

MEMORANDUM

DATE: JANUARY 8, 2004

TO: THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

FROM: PHILIP SUNDERLAND, CITY MANAGER 

SUBJECT: ORDINANCE TO AMEND SPECIFIC DATES RELATED TO APPEALS OF REAL ESTATE ASSESSMENTS TO THE BOARD OF EQUALIZATION

ISSUE: Ordinance to amend specific dates related to appeals of real estate assessments to the Board of Equalization.

RECOMMENDATION: That City Council pass on first reading and schedule for public hearing, second reading and final passage on Saturday, January 24, 2004, an ordinance to amend the date for filing appeals to the Board of Equalization from July 15 to July 1 and extend the date for the Board to dispose of all applications pending before it from November 30 to December 31.

BACKGROUND: The Department of Real Estate Assessments mails real property assessment notices on an annual basis to all property owners in the City. The mailing date has moved from March of each year to February over the past few years. As a result of mailing the notices earlier in the year, the administrative process for filing appeals can also begin earlier in the calendar year. The benefit of earlier filings to the Board of Equalization allows the hearings to begin earlier in the year and for the Board to complete hearings earlier in the fall on full-year assessments. This will allow real estate staff more time in the fall of the year to make valuations of property for the upcoming assessment cycle.

The purpose for extending the date from November 30 to December 31 for the Board to dispose of all applications, is to allow the Board to hear appeals of supplemental assessments which may be received by a property owner as of December 1. The intent of December 31 is solely to allow for the supplemental hearings and not to extend the actual months of continual Board hearings on full-year assessments.

FISCAL IMPACT: There will not be any fiscal impact resulting from the changes made to either date. All property owners wishing to be heard by the Board will be able to file and the Board will dispose of all applications in the time frames set forth.

ATTACHMENT:

Proposed Ordinance to Amend specific dates related to Appeals of Real Estate Assessments to the Board of Equalization

STAFF:

Mark Jinks, Assistant City Manager

Karen Snow, Assistant City Attorney

Cindy Smith-Page, Director, Real Estate Assessments